

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claims 1-22 (cancelled):

23. (new) A method for removing an artificial fingernail from user's fingernail comprising the steps of:

preparing an artificial fingernail remover which comprises a receptacle and absorbent disposed in the receptacle, wherein said receptacle is formed of a flexible and airtight resin sheet of 0.005 mm to 1.0 mm in thickness into a sack shape; said receptacle has an opened end, a closed end and a cavity defined between said opened and closed ends; and said absorbent has the suitable elasticity and flexibility and is secured to the closed end of said receptacle;

dropping a solvent through the opened end in said receptacle to impregnate said solvent into said absorbent;

just after the dropping, inserting a user's finger and an artificial fingernail attached to the user's fingernail through the opened end into the cavity so that the artificial fingernail is brought into contact with said absorbent until nearly second joint of the user's finger is received in said receptacle; and

dissolving or softening resin of said artificial fingernail by said solvent retained in said absorbent.

24. (new) The method of claim 23, wherein said receptacle is formed of a resin selected from the group consisting of

polyethylene, polyamide, polypropylene, ethylene vinyl acetate copolymer, polyethylene terephthalate and vinylidene chloride.

25. (new) The method of claim 23, wherein said absorbent is formed of a material selected from the group consisting of foamed resin of polyethylene or polyurethane, sponge of organic material, cloth or woven or nonwoven fabric.

26. (new) The method of claim 23, wherein said absorbent is adhered to the closed end of said receptacle by heat-sealing or welding.

27. (new) The method of claim 23, wherein the solvent absorbed by said absorbent is selected from the group consisting of acetone, alcohol, amyl acetate and ethyl acetate.

28. (new) The method of claim 23, wherein each of said receptacle and absorbent is made of a material that cannot be dissolved or softened by the solvent.

29. (new) The method of claim 23, wherein said absorbent has the length shorter than that of said receptacle.